

FIRST REGULAR SESSION

HOUSE BILL NO. 539

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LADD BAKER.

Read 1st time January 24, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0490L.011

AN ACT

To repeal section 660.055, RSMo 2000, relating to tax relief for shared care, and to enact in lieu thereof one new section relating to the same subject.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 660.055, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 660.055, to read as follows:

660.055. 1. Any registered caregiver who meets the requirements of this section shall be eligible for a shared care tax credit in an amount not to exceed five hundred dollars to defray the cost of caring for an elderly person. In order to be eligible for a shared care tax credit, a registered caregiver shall:

(1) Care for an elderly person, age sixty or older, who:

(a) Is physically or mentally incapable of living alone, as determined and certified by his or her physician licensed pursuant to chapter 334, RSMo, or by the division of aging staff when an assessment has been completed for the purpose of qualification for other services; and

(b) Requires assistance with activities of daily living to the extent that without care and oversight at home would require placement in a facility licensed pursuant to chapter 198, RSMo; and

(c) Under no circumstances, is able or allowed to operate a motor vehicle; and

(d) Does not receive funding or services through Medicaid or social services block grant funding;

(2) Live in the same residence to give protective oversight for the elderly person meeting the requirements described in subdivision (1) of this subsection for an aggregate of more than six months per tax year;

(3) Not receive monetary compensation for providing care for the elderly person meeting

19 the requirements described in subdivision (1) of this subsection; and

20 (4) File the original completed and signed physician certification for shared care tax
21 credit form or the original completed and signed division of aging certification for shared care
22 tax credit form provided for in subsection 2 of section 660.054 along with such caregiver's
23 Missouri individual income tax return to the department of revenue.

24 2. The tax credit allowed by this section shall **be refundable and shall** apply to any year
25 beginning after December 31, 1999.

26 3. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
27 is created under the authority delegated in sections 660.050 to 660.057 shall become effective
28 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if
29 applicable, section 536.028, RSMo. All rulemaking authority delegated prior to August 28,
30 1999, is of no force and effect and repealed. Nothing in this section shall be interpreted to repeal
31 or affect the validity of any rule filed or adopted prior to August 28, 1999, if it fully complied
32 with all applicable provisions of law. This section and chapter 536, RSMo, are nonseverable and
33 if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review,
34 to delay the effective date or to disapprove and annul a rule are subsequently held
35 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
36 August 28, 1999, shall be invalid and void.

37 4. Any person who knowingly falsifies any document required for the shared care tax
38 credit shall be subject to the same penalties for falsifying other tax documents as provided in
39 chapter 143, RSMo.